



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 29, 2020

David Jeffs  
Chief Executive Officer  
Live Current Media, Inc.  
50 West Liberty Street, Suite 880  
Reno, NV 89501

**Re: Live Current Media Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed April 1, 2019**  
**File No. 000-29929**

Dear Mr. Jeffs:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services